

Foreign Branch Report of Condition— FFIEC 030

At close of business on _____, 20 ____

This report is required by law (12 U.S.C. 321, 324, and 602 FRB); 12 U.S.C. 602 (OCC); and 12 U.S.C. 1828 (FDIC)).

The Federal Financial Institutions Examination Council regards the information provided by each respondent as confidential. If it should subsequently be determined that any information collected on this form must be released, respondents will be notified.

A Federal agency may not conduct or sponsor, and an organization is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

NAME OF BANK

Name _____

Street Address _____

City _____ State _____

FOREIGN BRANCH

Name _____

Street Address _____

City/Town _____

Country _____

Street Address _____ City _____

(If more space is needed, please list addresses for the other branches on a separate page.)

REPORTING BURDEN

Public reporting burden for this collection of information is estimated to vary from 2 to 4 hours, with an average of 3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate, including suggestions for reducing this burden, to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503, and to one of the following:

Secretary
Board of Governors of the Federal Reserve System
20th and C Streets, N.W.
Washington, D.C. 20551

Legislative and Regulatory Analysis Division
Office of the Comptroller of the Currency
490 L'Enfant Plaza, S.W.
Washington, D.C. 20219

Assistant Executive Secretary (Administration), Room F-400
Federal Deposit Insurance Corporation
550 17th Street, N.W.
Washington, D.C. 20429

CONSOLIDATION OPTION

Foreign branches that meet the threshold for reporting on a quarterly basis must not be consolidated with any other branch. Banks may, at their option, consolidate the figures for all other branches located in the same country on the report form, using the name and address of the principal branch. When the bank elects to consolidate, statement A or B below should be completed, as appropriate.

A. No figures are shown for this branch because of consolidation with those reported for the

_____ branch.

B. Figures reported on the reverse side of this page are a consolidation of all _____ Number branches in _____ Country with the exception of those branches which meet the thresholds for quarterly reporting. Please list the consolidated branches on the lines below:

For all banks (State Member Banks, National Banks, and State Nonmember Banks) submitting hard copy report forms:
Return the original to the appropriate Federal Reserve District Bank.

Charter	Country	City	Branch
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For Agency Use Only

Name of Bank and Branch

	Amounts in U.S. Dollars			
	RCFN	Bil	Mil	Thou
ASSETS				
1. Cash items in process of collection, unposted debits, and currency and coin	0022			
2. Balances due from U.S. banks (including IBFs and foreign branches of U.S. banks) other than the U.S. parent	0033			
3. Balances due from foreign banks (including U.S. branches and agencies of foreign banks and their IBFs)	0034			
4. Securities:				
a. Securities and obligations of U.S. government and states and political subdivisions in the U.S.	6597			
b. Other securities (debt and equity)	0423			
5. Trading assets	2146			
6. Loans and lease financing receivables:				
a. Secured by real estate	1410			
b. To depository institutions	2237			
c. Commercial and industrial loans	1600			
d. Loans to foreign governments and official institutions (including foreign central banks)	2081			
e. To all others	2024			
f. Less: unearned income on loans in items 6.a.–e. above	2123			
g. Total loans and leases, net	2122			
7. Customers' liability to this bank on acceptances outstanding	2155			
8. Premises and fixed assets (including capitalized leases)	2145			
9. Accruals—interest earned, foreign exchange profits, etc.	2193			
10. Net due from other foreign branches of this bank (report on this line or line 21)	2194			
11. Net due from head office and U.S. branches of this bank (report on this line or line 22) ...	2195			
12. Net due from consolidated subsidiaries of this bank (report on this line or line 23)	2196			
13. Other assets	2160			
14. TOTAL ASSETS	2170			
LIABILITIES				
15. Deposits of U.S. banks (including IBFs and foreign branches of U.S. banks)	2623			
16. Deposits of foreign banks (including U.S. branches and agencies of foreign banks and their IBFs)	2625			
17. Other deposits	2238			
18. Liabilities for borrowed money	2239			
19. Bank's liability on acceptances executed and outstanding	2920			
20. Accrued taxes and other expenses	2933			
21. Net due to other foreign branches of this bank	2327			
22. Net due to head office and U.S. branches of this bank	2328			
23. Net due to consolidated subsidiaries of this bank	2329			
24. Other liabilities	2930			
25. TOTAL LIABILITIES	2950			

	Amounts in U.S. Dollars				
	RCFN	Bil	Mil	Thou	
OFF-BALANCE SHEET ITEMS					
26. Commitments to purchase foreign currencies and U.S. dollar exchange (spot, forward, and futures)	3415				26.
27. All other futures and forward contracts (excluding contracts involving foreign exchange) .	6836				27.
28. Option contracts (e.g., options on Treasuries):					
a. Written option contracts	6837				28.a.
b. Purchased option contracts	6838				28.b.
29. Standby letters of credit and foreign office guarantees	6839				29.
30. Commercial and similar letters of credit	3411				30.
31. Notional value of all outstanding interest rate swaps	3450				31.
MEMORANDA					
32. TOTAL INTEREST-BEARING BALANCES included in items 2 and 3	0071				32.
33. TOTAL INTEREST-BEARING DEPOSITS included in items 15, 16, and 17	6636				33.

I, _____, of the above-named bank do hereby declare that this report
 Name and Title of Officer Authorized to Sign Report
 of condition is true and correct to the best of my knowledge and belief.

Signature of Officer Authorized to Sign Report

INSTRUCTIONS FOR THE PREPARATION OF THE

Foreign Branch Report of Condition

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General Instructions

Who Must Report

Every insured commercial bank with one or more branch offices in a foreign country is required to prepare a Foreign Branch Report of Condition for each foreign office in accordance with the following instructions.

The Foreign Branch Report of Condition must be prepared as of December 31st of each year. In addition, significant branches with *either* total assets of at least \$2 billion *or* commitments to purchase foreign currencies and U.S. dollar exchange (a purchase of U.S. dollar exchange is equivalent to a sale of foreign currency) of at least \$5 billion, as of the end of a calendar quarter, are required to report quarterly. Such reporting should commence on the quarter end in which the branch meets the significance threshold. A significant branch that diminishes in size and no longer meets the threshold ceases to be a significant branch and should stop reporting quarterly commencing on the quarter end in which the office drops below the threshold. The bank regulatory authorities may specifically require the report to be filed by other banking organizations that the authorities deem to have significant risk exposures.

To the extent applicable, these instructions correspond to the Instructions to the Consolidated Report of Condition (FFIEC 031) and supporting schedules. In view of this, the respondent should refer to the FFIEC 031 instructions if further clarification is needed in preparing the FFIEC 030.

The terms “foreign branch” and “foreign country” are defined in Title 12, Part 211.2 (Federal Reserve Regulation K). The term “foreign branch” includes branches located in any territory, dependency or insular possession of the United States, the Commonwealth of Puerto Rico, or in any foreign country, with one exception. For purposes of this report, military banking facilities are not

considered to be foreign branches and should not be reported individually or in consolidated figures.

Submission of the Reports

The Federal Reserve acts as the collecting and processing agent on behalf of the federal bank supervisory agencies.

The reports must be submitted on the report forms provided by the Federal Reserve System. No caption on the report forms shall be changed in any way. No item is to be left blank. An entry must be made for each item; i.e., an amount, a zero, or the word “NA.”

Where and When to Submit the Report

The completed and signed original report shall be submitted within 45 days after the December 31st reporting date and, for significant branches, end-of-quarter reporting date. The report should be sent only to the Federal Reserve Bank in the district in which your main office is located. It is not necessary to send a courtesy copy to your primary federal banking regulator if you are a national bank or FDIC-insured nonmember bank. The Federal Reserve will make this information available to the other federal bank supervisory agencies.

Quarterly Reporting Requirement for Significant Branches

Reporting branches that are required to submit the report quarterly must report within 45 days of the last day of each calendar quarter. Branches are required to report quarterly if they have *either* \$2 billion in total assets (item 14) *or* \$5 billion in commitments to purchase foreign currencies and U.S. dollar exchange (item 26) as of the end of a quarter. Such branches must not be consolidated with any other branches in any quarter, including the December 31st report.

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Completion of the Report Form on a Consolidated Basis

At the bank's option, branches in a single country may report year-end information on a consolidated basis. When this option is exercised, all branches, other than significant branches (as defined above), in the same country must be consolidated on a line-by-line basis on one report form. On the cover sheet, provide the name and address of the principal branch (which is the nonsignificant branch with the most total assets) in the country, the number of branches that are consolidated, and the addresses of the consolidated branches on the lines provided. However, foreign branches that meet the threshold for reporting on a quarterly basis (that is, significant branches) must not be consolidated with any other branch.

Intrabank Transactions

Intrabank transactions include transactions with other foreign branches of the reporting branch's bank, the head office and U.S. branches of the reporting branch's bank, and consolidated subsidiaries of the reporting branch's bank. All balances and positions due from and due to these entities (other than off-balance sheet items) should be reported as net amounts in Asset line items 10 through 12 and Liability line items 21 through 23, as appropriate. Intrabank off-balance sheet transactions may be either excluded from or included in line items 26 through 31, but the reporting branch's treatment of these off-balance sheet transactions should be followed on a consistent basis.

Intrabank transactions do not include transactions with the parent holding company of the reporting branch's bank and with other subsidiaries of the parent holding company of the reporting branch's bank (unless such subsidiaries are also subsidiaries of the bank). Transactions with the parent holding company and its other subsidiaries are treated as transactions with third parties, and all balance sheet items resulting from these transactions should be included in Asset line items 1 through 9 and 13 and Liability line items 15 through 20 and 24, as appropriate. Off-balance sheet items with these entities should be included in line items 26 through 31, as appropriate.

Foreign Currency Translation

All amounts must be expressed in U.S. dollar equiva-

lents, using exchange rates prevailing on the reporting date. Report all amounts in thousands of U.S. dollars.

Negative Entries

Except as described below, all amounts should be reported as positive balances in thousands of U.S. dollars, with one exception. When one branch of the bank creates an acceptance and the holder sells the acceptance to another branch of the same bank, the "creating" branch may not know that the acceptance has been purchased by another branch of the same bank. Therefore, to prevent duplication in the consolidated bank acceptance totals, the purchasing branch should record the transaction by debiting "Own acceptances purchased" (commercial and industrial loans, item 6(c)) and crediting cash or the seller's account. It must also deduct that amount from its own "Customers' liability for acceptances outstanding" (item 7) and "Bank's liability on acceptances executed and outstanding" (item 19) accounts. Amounts that must appear as negatives should be shown in parentheses.

Amended Reports

If a report submitted by a branch is found to contain significant errors, as determined by the federal bank supervisory agencies, the submitting institution may be required to file an amended report. Respondents should refer to the general instructions in the Consolidated Report of Condition for further information on the filing requirements for amended reports.

Line Item Instructions for the Foreign Branch Report of Condition

References to corresponding items in the Consolidated Report of Condition (FFIEC 031) are contained in brackets [].

Assets

Line Item 1 Cash items in process of collection, unposted debits, and currency and coin.

Report all currency and coin owned and held or in transit, plus checks and other items customarily cleared or collected as cash items. [included in Schedule RC-A, item 1, column A]

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Line Item 2 Balances due from U.S. banks (including IBFs and foreign branches of U.S. banks) other than U.S. parent.

Report balances due from U.S. and non-U.S. branches of other banks chartered and headquartered in the U.S., including transactions commonly known as placements, redeposits, call money, and other money market transactions. [included in Schedule RC-A, items 2(b), 3(a), and 4, column A]

Line Item 3 Balances due from foreign banks (including U.S. branches and agencies of foreign banks and their IBFs).

Report balances due from all offices of “foreign banks” (i.e., banks chartered and headquartered in foreign countries), whether located in the U.S. or in foreign countries. Include balances due from foreign banks owned by U.S. nationals and institutions. [included in Schedule RC-A, items 2(a) and 3(b), column A]

Line Item 4 Securities.

Report all securities as defined in the Consolidated Report of Condition. [included in Schedule RC-B, item 7, columns A and D]

Line Item 4(a) Securities and obligations of U.S. government and states and political subdivisions in the U.S.

[included in Schedule RC-B, items 1, 2, and 3, columns A and D]

Line Item 4(b) Other securities (debt and equity).

[included in Schedule RC-B, items 4, 5, and 6, columns A and D]

Line Item 5 Trading assets.

[included in Schedule RC, item 5]

Line Item 6 Loans and lease financing receivables.

Report all loans (i.e., extensions of credit resulting either from direct negotiation between lender and borrower or from the purchase of loan assets from another lender) and all lease financing receivables as defined in the Consolidated Report of Condition (included in Schedule RC-C, Part I). Include all promissory notes, advances,

due bills, overdrawn deposit accounts (including overdrawn due to bank accounts), acceptances executed by or for the account of the reporting bank and subsequently acquired by it through purchase or discount, acceptances of other banks, etc.

Line Item 6(a) Secured by real estate.

[included in Schedule RC-C, Part I, item 1, column A]

Line Item 6(b) To depository institutions.

[included in Schedule RC-C, Part I, item 2, column A]

Line Item 6(c) Commercial and industrial loans.

[included in Schedule RC-C, Part I, items 4 and 5, column A]

Line Item 6(d) Loans to foreign governments and official institutions (including foreign central banks).

[included in Schedule RC-C, Part I, item 7, column A]

Line Item 6(e) To all others.

Include all other extensions of credit, including lease financing receivables (net of unearned income) and loans to individuals. [included in Schedule RC-C, Part I, items 3, 6, 8, 9, and 10, column A]

Line Item 6(f) Less: unearned income on loans in items 6(a) through 6(e) above.

Deduct any unearned income on loans reflected in items 6(a) through 6(e). [included in Schedule RC-C, Part I, item 11, column A]

Line Item 6(g) Total loans and leases, net.

Report the sum of items 6(a) through 6(e) minus item 6(f). [included in Schedule RC-C, Part I, item 12, column A]

Line Item 7 Customers' liability to this bank on acceptances outstanding.

Report the full liability to the reporting branch of its customers on drafts and bills of exchange that have been accepted by the reporting branch or by others for its account and that are outstanding. The customers' liability on acceptances should be reduced only when a customer makes payment in anticipation of his liability or

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the reporting branch acquires and holds acceptances created by the reporting branch or by another branch of the same bank. [included in Schedule RC, item 9]

Line Item 8 Premises and fixed assets.

Report bank premises, furniture and fixtures, and other assets representing bank premises such as leasehold improvements, real estate acquired for future expansion, real estate in use as staff housing, etc. [included in Schedule RC, item 6]

Line Item 9 Accruals—interest earned, foreign exchange profits, etc.

Report the amount of interest, commissions, and other income earned or accrued and not collected, foreign exchange profits, etc. [included in Schedule RC, item 11]

Line Item 10 Net due from other foreign branches of this bank.

Report the net amount due from other non-U.S. branches (including the IBFs of the bank and Edge subsidiaries) of the same bank. If the amount represents a “net due to” position, report the amount in item 21. The net asset or liability reported in this item or in item 21 should “wash out” upon consolidation into the Consolidated Report of Condition. Please refer to the General Instructions for the treatment of intrabank transactions.

Line Item 11 Net due from head office and U.S. branches of this bank.

Report the net amount due from the head office of the U.S. parent bank and its U.S. branches. If the amount represents a “net due to” position, report the amount in item 22. The net asset or liability reported in this item or in item 22 should “wash out” upon consolidation into the Consolidated Report of Condition. The net reported balance for the amount due from (item 11) or due to (item 22) the head office and its U.S. branches should include amounts carried as branch capital, accumulated operating losses, blocked or unremitted profits, and any allowance for possible loan losses maintained for foreign tax purposes or for the satisfaction of local requirements as well as any true valuation reserves. Please refer to the General Instructions for the treatment of intrabank transactions.

Line Item 12 Net due from consolidated subsidiaries of this bank.

Report the net amount due from any consolidated subsidiaries of the bank. If the amount represents a net “due to” position, report the amount in item 23. The net asset or liability reported in this item or in item 23 should “wash out” upon consolidation into the Consolidated Report of Condition. Please refer to the General Instructions for the treatment of intrabank transactions.

Line Item 13 Other assets.

Report items such as other real estate owned, investments in unconsolidated subsidiaries and associated companies, customers’ liability on deferred payment letters of credit, prepaid expenses, cash items not in process of collection, and all other assets that cannot be properly reported in Asset items 1 through 12, above. [included in Schedule RC, items 3, 7, 8, and 10 and Schedule RC-F, items 2, 3, and 4, when applicable]

Line Item 14 Total assets.

Enter the sum of Assets, items 1 through 13. This amount must equal item 25, “Total liabilities.”

Liabilities

Line Item 15 Deposits of U.S. banks (including IBFs and foreign branches of U.S. banks).

Report balances due to U.S. banks (i.e., U.S. and non-U.S. branches of banks chartered and headquartered in the U.S.), including transactions commonly known as takings, redeposits, call money, deposit substitutes, and other money market transactions. [included in Schedule RC-E, Part II, item 2]

Line Item 16 Deposits of foreign banks (including U.S. branches and agencies of foreign banks and their IBFs).

Report deposits due to “foreign banks” (i.e., the U.S. and non-U.S. branches of banks chartered and headquartered in foreign countries). [included in Schedule RC-E, Part II, item 3]

Line Item 17 Other deposits.

Report all other deposits, including certified and official

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checks and deposits of individuals, partnerships, corporations, and foreign governments and official institutions. [included in Schedule RC-E, Part II, items 1, 4, 5, and 6]

Line Item 18 Liabilities for borrowed money.

Report all forms of borrowings, including assets rediscounted with central banks, rediscounted trade acceptances, government funding of loans, mortgage indebtedness, subordinated notes and debentures, and the reporting branch's overdrafts on deposit accounts it holds at other depository institutions (except as provided in the Consolidated Report of Condition). [included in Schedule RC, items 16 and 19]

Line Item 19 Banks liability on acceptances executed and outstanding.

Report the full amount of the branch's liability on unmatured drafts and bills of exchange accepted by the bank or by others for its account. The branch's liability on such acceptances should be reduced only when the branch acquires and holds acceptances created by the reporting branch or by other branches of the same bank. [included in Schedule RC, item 18]

Line Item 20 Accrued taxes and other expenses.

Report the amount of interest, taxes and other expenses accrued and unpaid. [included in Schedule RC-G, item 1(b)]

Line Item 21 Net due to other foreign branches of this bank.

See the instruction for item 10.

Line Item 22 Net due to head office and U.S. branches of this bank.

See the instruction for item 11.

Line Item 23 Net due to consolidated subsidiaries of this bank.

See the instruction for item 12.

Line Item 24 Other liabilities.

Report items such as deferred income taxes, minority interest in consolidated subsidiaries, deferred payment

letters of credit, and all other liabilities that cannot be properly reported in Liabilities, items 15 through 23, above. [included in Schedule RC, items 14 and 15(b) and Schedule RC-G, items 2, 3, and 4]

Line Item 25 Total liabilities.

Enter the sum of Liabilities, items 15 through 24. This amount must equal item 14, "Total Assets."

Off-balance-sheet items

Please refer to the General Instructions for the treatment of intrabank transactions

Line Item 26 Commitments to purchase foreign currencies and U.S. dollar exchange (spot, forwards, and futures).

Report all unmatured contractual obligations into which the branch has entered to purchase foreign currency and U.S. dollar exchange, through futures contracts and for spot and forward delivery. (A purchase of U.S. dollar exchange is equivalent to a sale of foreign currency.) Intrabank transactions may be excluded. [included in Schedule RC-L, item 11 and items 14(a) and (b), column B]

Line Item 27 All other futures and forward contracts (excluding contracts involving foreign exchange).

Intrabank transactions may be excluded. [included in Schedule RC-L, items 14(a) and (b), columns A, C, and D]

Line Item 28 Option contracts.

Intrabank transactions may be excluded. [included in Schedule RC-L, items 14(c) and 14(d), columns A through D]

Line Item 28(a) Written option contracts.

Intrabank transactions may be excluded. [included in Schedule RC-L, items 14(c)(1) and 14(d)(1), columns A through D].

Line Item 28(b) Purchased option contracts.

Intrabank transactions may be excluded. [included in Schedule RC-L, items 14(c)(2) and 14(d)(2), columns A through D].

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Line Item 29 Standby letters of credit and foreign office guarantees.

Report the amount outstanding and unused of all standby letters of credit or similar arrangements, such as “guarantee,” “bid” or “performance” arrangements. Where the reporting branch has an obligation to pay the full amount of a participated standby letter of credit that it previously originated and issued, the reporting branch must report the full amount of the standby letter of credit, even though participating financial institutions also have an obligation to fund the resulting extensions of credit. Only when each participating bank has a direct obligation to the beneficiary may the originating branch deduct amounts conveyed to others. The entire amount of back-to-back standby letters of credit also should be reported, not just the unbacked portion. [included in Schedule RC-L, items 2 and 3]. In addition, report all other off-balance-sheet liabilities. [included in Schedule RC-L, item 12]. Intrabank transactions may be excluded.

Line Item 30 Commercial letters of credit issued and outstanding.

Report the amount outstanding and unused of commer-

cial letters of credit and travelers’ letters of credit not sold for cash. Intrabank transactions may be excluded. [included in Schedule RC-L, item 4]

Line Item 31 Notional value of all outstanding interest rate swaps.

Intrabank transactions may be excluded. [included in Schedule RC-L, item 14(e), column A]

Memoranda

Line Item 32 Total interest-bearing balances included in items 2 and 3.

Report the total amount of interest-bearing balances included in balances due from banks. [included in Schedule RC, item 1(b)]

Line Item 33 Total interest-bearing deposits included in items 15, 16, and 17.

Report the total amount of interest-bearing deposits. [included in Schedule RC, item 13(b)(2)]